

SKI MARKET**Closing Locations**

Store No.	Store	Address	City	State	Zip Code	Selling Square Ft	Total Sq. Ft.
1	1. Boston, MA 02215	860 Commonwealth Avenue	Boston	MA	02215	12,383	28,130
2	2. Wellesley, MA 02481	475 Washington Street	Wellesley	MA	02481	7,487	8,504
7	7. Woburn, MA 01801	425 Washington Street	Woburn	MA	01801	8,254	10,317
8	8. Framingham, MA 01701	686 Worcester Road	Framingham	MA	01701	6,758	10,000
13	13. Avon, CT 06001	195 West Main Street Plaza 44	Avon	CT	06001	7,000	8,208
17	17. Warwick, RI 02886	500 Greenwich Avenue	Warwick	RI	02886	13,189	18,600
27	27. Pembroke, MA 02359	Christmas Tree Shops Route 139	Pembroke	MA	02359	8,204	10,400
7							
999	Distribution Center	725 Main Street	Millis	MA	02054		34,293

Occupancy Expenses

Per Diem Schedule

Location	Landlord	Rent And CAM	Facility Taxes	Utilities	Phone	Internet	POS	Trash	Insurance	Repairs And Maintenance	Store Supplies	Total
1. Boston	Grossman Company	\$ 1,060	\$ 159	\$ 210	\$ 7	\$ 8	\$ 22	\$ 12	\$ 41	\$ 16	\$ 33	\$ 1,569.76
2. Wellesley	Bernardi Family Trust	373	56	105	6	7	22	21	41	16	33	\$ 680.69
7. Woburn	Prima IV LLC.	787	118	79	6	7	22	9	41	16	33	\$ 1,118.80
8. Framingham	Valley/Hamilton Plaza	697	105	92	5	7	22	9	41	16	33	\$ 1,026.91
13. Avon	Four Square Association LLC	379	57	92	5	15	22	8	41	16	33	\$ 667.62
17. Warwick	Paris Realty	564	106	141	7	8	22	11	41	16	33	\$ 949.69
27. Pembroke	Mill Lane Management	355	53	79	5	11	22	9	41	16	33	\$ 624.66
Total Per Diem Amount		\$ 4,215.80	\$ 653.95	\$ 798.90	\$ 41.26	\$ 64.54	\$ 151.89	\$ 78.90	\$ 287.67	\$ 115.07	\$ 230.14	\$ 6,638.12

EXHIBIT 8.1

SKI MARKET SALE GUIDELINES

Notwithstanding anything in the Agency Agreement¹ to the contrary, the following procedures shall apply to any Store sales (each a “Sale” and collectively, “Sales”) to be held at the Merchant’s Stores.

A. The Sales shall be conducted so that the Stores in which sales are to occur will remain open no longer than during the normal hours of operation provided for in the respective leases for the Stores.

B. The Sales shall be conducted in accordance with applicable state and local “Blue Laws”, where applicable, so that no Sale shall be conducted on Sunday unless the Merchant had been operating such Store on a Sunday.

C. Within a “shopping center”, the Agent shall not distribute handbills, leaflets or other written materials to customers outside of any Stores’ premises, unless permitted by the lease or, if distribution is customary in the “shopping center” in which such Store is located. Otherwise, the Agent may solicit customers in the Stores themselves. The Agent shall not use any flashing lights or amplified sound to advertise the Sale or solicit customers, except as permitted under the applicable lease or agreed to by the landlord.

D. At the conclusion of the Sales, the Agent shall vacate the Stores in broom clean condition, and shall leave the Stores in the same condition as on Sale Commencement Date, ordinary wear and tear excepted, in accordance with Section 15 of the Agency Agreement, provided, however, that the Merchant and the Agent hereby do not undertake any greater obligation than as set forth in an applicable lease with respect to a Store. The Merchant may abandon any FF&E not sold in the Sale at the Stores at the conclusion of the Sales. Any abandoned FF&E left in a Store after a lease is rejected shall be deemed abandoned to the landlord having a right to dispose of the same as the landlord chooses without any liability whatsoever on the part of the landlord to any party and without waiver of any damage claims against the Merchant. For the avoidance of doubt, as of the Sale Termination Date, the Agent may abandon, in place and without further responsibility, any unsold owned FF&E located at a Closing Location.

E. All display and hanging signs used by the Agent in connection with the Sales shall be professionally produced and all hanging signs shall be hung in a professional manner. The Merchant and the Agent may advertise the Sale as a “going out of business,” “store closing” “sale on everything”, or similar themed sale. The Merchant and the Agent shall not use neon or day-glo signs. Furthermore, with respect to enclosed mall locations, no exterior signs or signs in common areas of a mall shall be used unless otherwise expressly permitted in these Sale

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in that certain Agency Agreement dated as of January 27, 2010, by and between the Merchant and the Agent (the “Agency Agreement”).

Guidelines. Nothing contained herein shall be construed to create or impose upon the Agent any additional restrictions not contained in the applicable lease agreement. In addition, the Merchant and the Agent shall be permitted to utilize exterior banners at (i) non-enclosed mall Stores and (ii) enclosed mall Stores to the extent the entrance to the applicable Store does not require entry into the enclosed mall common area; provided, however, that such banners shall be located or hung so as to make clear that the Sale is being conducted only at the affected Store, shall not be wider than the storefront of the Store, and shall not be larger than 4 feet x 40 feet. In addition, the Merchant and the Agent shall be permitted to utilize sign walkers, A-frame, interior and exterior banners, and similar signage; provided, however, that the use of such sign walkers, A-frame, interior and exterior banners and similar signage shall be done in a safe and professional manner and otherwise in accordance with these Sale Guidelines.

F. Conspicuous signs shall be posted in the cash register areas of each of the affected Stores to effect that "all sales are final." Conspicuous signage shall be posted in the cash register area of each Store to the effect that the manufacturers' warranty, if any, may still exist and customers should consult the packaging materials to see what, if any, manufacturer's warranties are available.

G. Except with respect to the hanging of exterior banners, the Agent shall not make any alterations to the storefront or exterior walls of any Stores.

H. The Agent shall not make any alterations to interior or exterior Store lighting. No property of the landlord of a Store shall be removed or sold during the Sales. The hanging of exterior banners or other signage shall not constitute an alteration to a Store.

I. The Agent shall keep Store premises and surrounding areas clear and orderly consistent with present practices.

J. Subject to the provisions of the Agency Agreement the Agent shall have the right to sell owned FF&E located in the Stores during the Sale; provided, however, that the FF&E is not the property of the applicable landlord (of which Merchant shall advise Agent promptly after the Sale Commencement Date). The Agent may advertise the sale of the owned FF&E consistent with these guidelines. Additionally, the purchasers of any FF&E sold during the sale shall only be permitted to remove the FF&E either through the back shipping areas or through other areas after store business hours. For the avoidance of doubt, as of the Sale Termination Date, the Agent may abandon, in place and without further responsibility, any unsold owned FF&E located at a Store.

K. The Agent shall be entitled to include in the Sale at the Stores additional merchandise procured by the Agent that is of like kind and quality to the Merchandise located in the Store ("Additional Agent Merchandise"). At all times and for all purposes, the Additional Agent Merchandise and its proceeds shall be the exclusive property of, and in the exclusive control of, the Agent. In order to distinguish the Additional Agent Merchandise from the Merchandise located in the Stores, the Agent shall affix distinctive tags and/or other identifying markings on all items of Additional Agent Merchandise, which shall enable the Merchant and the Agent, and a reasonable consumer, to distinguish the sales of the Additional Agent Merchandise from the sale of the Merchandise presently included in the Sale at the Stores. Additionally, the Agent

shall provide signage in the Stores notifying customers that the Additional Agent Merchandise has been included in the Sale.

L. At the conclusion of the Sale at each Store, pending assumption or rejection of applicable leases, the landlords of the Stores shall have reasonable access to the Stores' premises as set forth in the applicable leases. The Merchant, the Agent and their agents and representatives shall continue to have exclusive and unfettered access to the Stores.

M. Post-petition rents shall be paid by the Merchant as required by the Bankruptcy Code until the rejection or assumption and assignment of each lease.

N. The rights of landlords for any damages to a Store shall be reserved in accordance with the provisions of the applicable lease.

O. The Merchant shall notify a representative of the relevant landlord of the date on which the Sale is scheduled to conclude at a given Store, within three (3) business days notice of the Merchant's receipt of such notice from the Agent.

P. If and to the extent that the landlord of any Store affected hereby contends that the Merchant is in breach of or default under these Sale Guidelines, such landlord shall provide at least five (5) days' written notice, served by facsimile and overnight delivery, on the Merchant and its counsel, and the Agent and the Agent's counsel, at the following facsimile numbers and addresses:

If to the Merchant:

If to the Agent:

c/o Gordon Brothers Retail Partners, LLC
101 Huntington Avenue, 10th Floor
Boston, MA 02199
Attention: Mitchell H. Cohen
Fax: (617) 422-6266